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not shown so as to form the LN layer 10. Afterward, boron ions for example are implanted into the superficial layer of the substrate at the acceleration voltage of approximately 120 KeV under the implantation condition of $8.5 \times 10^{12}/\text{cm}^2$ in a state that an area except an area where the LP layer is formed is covered with a resist film (PR) so as to form the LP layer 11. Actually, each ion implanted as described above is thermally diffused after an annealing process (for example, for two hours in the atmosphere of N_2 of 1100°C) which is a postprocess to be the LN layer 10 and the LP layer 11.--

Replace the paragraph beginning at page 10, line 16 to page 11, line 13, with the following rewritten paragraph:

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--Next, as shown in Figs. 3, a second-low concentration N-type source drain layers (hereinafter called an SLN layer) are formed between the LN layers 10 using a resist film as a mask and a second-low concentration P-type source drain layers (hereinafter called an SLP layer 14) is formed between the LP layers 11 using a resist film as a mask. That is, first phosphorus ions for example are implanted into the superficial layer of the substrate at the acceleration voltage of approximately 120 KeV under the implantation condition of $1.5 \times 10^{12}/\text{cm}^2$ in a state that an area except an area where the SLN layer is formed is covered with a resist film not shown so as to form the SLN layer 13 which ranges to the LN layer 10. Afterward, boron difluoride ions for example are implanted into the superficial layer of the substrate at the acceleration voltage of approximately 140 KeV under the implantation condition of $2.5 \times 10^{12}/\text{cm}^2$ in a state that an area except an area where the SLP layer is formed is covered with a resist film (PR) so as to form the SLP layer 14 which ranges to the LP layer 11. The impurity concentration of to the LN layer 10 and the SLN layer 13, or the LP layer 11 and the SLP layer 14 are set respectively substantially equal or one of them is higher than others.--

Replace the paragraph beginning at page 11, line 14 to page 12, line 4, with the following rewritten paragraph:

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--Further, as shown in Figs. 4, high concentration N-type and P-type source/drain layers (hereinafter called an N+ layer 15 and a P+ layer 16) are formed using a resist layer as a mask. That is, first, phosphorus ions for example are implanted into the superficial layer of the

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substrate at the acceleration voltage of approximately 80 KeV under the implantation condition of $2 \times 10^{15}/\text{cm}^2$ in a state that an area except an area where the N+ layer is formed is covered with a resist film not shown so as to form the N+ layer 15 which ranges to the LN layer 10. Afterward, boron difluoride ions for example are implanted into the superficial layer of the substrate at the acceleration voltage of approximately 140 KeV under the implantation condition of $2 \times 10^{15}/\text{cm}^2$ in a state that an area except an area where the P+ layer is formed is covered with a resist film (PR) so as to form the P+ layer 16.--

Replace the paragraph beginning at page 13, line 7 to page 14, line 6, with the following rewritten paragraph:

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--That is, boron ions are similarly implanted into the superficial layer of the substrate at the acceleration voltage of approximately 50 KeV under a second implantation condition of $2.6 \times 10^{15}/\text{cm}^2$ in a state that an area except an area where the P-type layer is formed is covered with a resist film not shown so as to form the second P-type well 21 after boron ions for example are implanted into the P-type well 3 at the acceleration voltage of approximately 190 KeV under a first implantation condition of $1.5 \times 10^{13}/\text{cm}^2$ using a resist film not shown having its opening on an area where the N-channel MOS transistor is formed for normal resistance to voltage as a mask. Also, phosphorus ions for example are implanted into the P-type well 3 at the acceleration voltage of approximately 380 KeV under the implantation condition of $1.5 \times 10^{13}/\text{cm}^2$ using a resist film (PR) having its opening on an area where the P-channel MOS transistor is formed for normal resistance to voltage as a mask so as to form the second N-type well 22. In case a generator of the acceleration voltage of approximately 380 KeV is not provided. A double charging method in which bivalent phosphorus ion is implanted at the acceleration voltage of 190 keV under the implantation condition of $1.5 \times 10^{13}/\text{cm}^2$ may be also adopted. Subsequently, phosphorus ion is implanted at the acceleration voltage of 150 keV under the implantation condition of $4.0 \times 10^{12}/\text{cm}^2$.

In the claims:

Add new claims 22-28 as follows.